



TAX EXEMPT AND  
GOVERNMENT ENTITIES  
DIVISION

DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, D.C. 20224

Release Number: **201251018**

Release Date: 12/21/2012

Date: September 26, 2012

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UIL Code: 501.03-00

501.03-20

Contact Person:

Identification Number:

Contact Number:

Employer Identification Number:

Form Required To Be Filed:

Tax Years:

Dear

This is our final determination that you do not qualify for exemption from Federal income tax as an organization described in Internal Revenue Code section 501(c)(3). Recently, we sent you a letter in response to your application that proposed an adverse determination. The letter explained the facts, law and rationale, and gave you 30 days to file a protest. Since we did not receive a protest within the requisite 30 days, the proposed adverse determination is now final.

Because you do not qualify for exemption as an organization described in Code section 501(c)(3), donors may not deduct contributions to you under Code section 170. You must file Federal income tax returns on the form and for the years listed above within 30 days of this letter, unless you request an extension of time to file. File the returns in accordance with their instructions, and do not send them to this office. Failure to file the returns timely may result in a penalty.

We will make this letter and our proposed adverse determination letter available for public inspection under Code section 6110, after deleting certain identifying information. Please read the enclosed Notice 437, *Notice of Intention to Disclose*, and review the two attached letters that show our proposed deletions. If you disagree with our proposed deletions, follow the instructions in Notice 437. If you agree with our deletions, you do not need to take any further action.

If you have any questions about this letter, please contact the person whose name and telephone number are shown in the heading of this letter. If you have any questions about your Federal income tax status and responsibilities, please contact IRS Customer Service at

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1-800-829-1040 or the IRS Customer Service number for businesses, 1-800-829-4933. The IRS Customer Service number for people with hearing impairments is 1-800-829-4059.

Sincerely,

Lois G. Lerner  
Director, Exempt Organizations

Enclosure  
Notice 437  
Redacted Proposed Adverse Determination Letter  
Redacted Final Adverse Determination Letter



DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, D.C. 20224

TAX EXEMPT AND  
GOVERNMENT ENTITIES  
DIVISION

Date: September 26, 2012

UIL: 501.03-00  
501.03.20

Contact Person:

Identification Number:

Contact Number:

FAX Number:

Employer Identification Number:

LEGEND:

State =  
Date 1 =  
Date 2 =  
Date 3 =  
Faith =  
Church 1 =  
A =  
X =  
League =  
Business =  
Y =  
Z =  
Committee =  
Governing Body =  
President =  
Vice President =  
Treasurer =  
Secretary =  
Director =  
Business =  
Church 2 =  
Movement =

Dear

We have considered your application for recognition of exemption from Federal income tax under Internal Revenue Code (I.R.C.) § 501(a). Based on the information provided, we have

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concluded that you do not qualify for exemption under I.R.C. § 501(c)(3). The basis for our conclusion is set forth below.

## I. FACTS

You were formed as a religious corporation under the laws of State on Date 1. Your Articles of Incorporation (hereinafter "Articles") state that you are organized exclusively for religious purposes within the meaning of I.R.C. § 501(c)(3). Specifically, you are organized to "establish and maintain a church for religious worship, to disseminate information on and establish a community for the practice of Faith." You filed Form 1023, Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code, on Date 2.

You received your name and "call to action" on Date 3 when your founders drove past the structure that was to become Church 1. You state that the founders believed that your church was necessary to provide a unique interdenominational wing of Faith. Your name describes different aspects of your purpose, including the desire to bring wider understanding of Faith to the public and to be independent of other churches of similar Faith.

Your Governing Body consists of five uncompensated individuals elected during the annual director meeting. The current Governing Body includes President, Vice President, Treasurer, Secretary, and Director. You do not currently pay any salaries. You state that, in the future, any salaries awarded will be determined by a disinterested compensation committee.

You have an established place of worship, Church 1, which can only accommodate two or three individuals. You claim that Church 1 is A. For larger celebrations, you use a patio in front of Church 1, which accommodates approximately twelve individuals. For yearly convocations, you use the lawn next to Church 1, which accommodates approximately fifty individuals. You have no other places of worship.

President is married to Treasurer and together they own and operate Business, which is located on the same parcel of real estate as Church 1. President and Treasurer also live on this property. Your Governing Body leases Church 1 from President and Treasurer for an indeterminate, nonmonetary, yearly fee (i.e. x). You obtain all religious supplies, such as candles and crystal balls, from Business at retail prices. Your website contains multiple references and links to Business' website. You actively encourage your members to purchase religious supplies from Business.

You perform daily candle services, networked and distributed prayer, and weekly peace vigils. Networked and distributed prayer is accomplished through the League, which is an online prayer network that began as one of your church committees and which you continue to maintain. Anyone may place prayer requests on the League's website. Members of the League then view these requests and pray for the individual. You also perform baptisms, weddings, and funerals.

Most services are free such as baptisms, weddings, online prayer services through League, and memorial services. You charge a fee for candle services, which is the lighting of candles to accompany petitions or prayers. The fee covers only the cost of the candle, which is purchased

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from your Business at retail prices (i.e., \$y per candle). All services are open to the public. However, attendance at your services occurs almost entirely over the Internet.

You also perform readings during which a reader contacts individuals in the afterlife. You charge a significant fee (\$z for a 30 minute reading and \$2z for a 60 minute reading) for this service, only 15 percent of which is donated to Church 1 (hereinafter "table fees"). The readings are scheduled by calling Business and are performed by President in Church 1.

You conduct yearly workshops to teach individuals about different religious and cultural practices. Many workshops are free but some are given for a fee that is paid by the attendee. The presenters set their own fees based on the cost of materials required for the workshop. You do not collect fees or profit from the workshops.

You advertise your services, religious and non-religious, on the Internet via social networking sites and via banner ads on blogs and other sites, such as the League's website and the Committee's website. The Committee, one of your church committees, is responsible for providing instruction and outreach to the public regarding the need for ethical standards and practices for practitioners of Faith.

You do not provide a school for the religious instruction of the young. You state that you "do not believe that it is morally sound to inculcate the impressionable young on an institutional basis." You allow children to accompany their parents to services, but do not allow baptism until they reach "the age of rational consent."

You publish religious booklets, books, and manuals as well as a yearly cookbook. The cookbook is produced by the women's auxiliary committee and contains recipes for dishes with traditional "magical or spiritual ascriptions in various world cultures. Specific prayers, Psalms, or holidays (Holy Days) associated with these traditional foods are also described." You also sell spiritual supplies such as candles and crystal balls. You price all merchandise at two times cost. Sales proceeds are used to finance future publications and also to fund the "Pro Bono Fund," which provides free pastoral counseling and religious services to poor, unemployed women.

You state that, as of November 28, 2011, you have more than 1500 members. This number is derived from the number of people who subscribe to the social networking web pages for Church 1, League, and Committee. You do not state how many, if any, people physically attend your services. Your members live all over the United States and in a number of foreign countries and are "largely connected through the internet" through social networking websites. Membership may be attained through any method including, but not limited to, attendance at services (online or in person), a formal declaration of a desire to join, and baptism. Your members may be associated with other denominations or churches. You do not actively recruit new members; members find you through internet searches or word of mouth.

You have three ministers, all of whom are members of Governing Body: President, Vice President, and Treasurer. Two ministers are ordained by Church 2, an online ordination service requiring no proscribed course of study. One minister is "self-ordained." You do not ordain, commission, or license ministers or religious leaders. You do not issue church charters.

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However, you are affiliated with a number of churches that are part of the Movement, which you started. One such church was started by Vice President. You state that no official, legal relationship exists between you and these other churches at this time.

You have a formal code of doctrine and discipline based on the practice of the Seven Virtues (chastity, temperance, charity, diligence, meekness, kindness, and humility) and the avoidance of the Seven Vices (lust, gluttony, greed, sloth, wrath, envy, and pride). You state that this code of doctrine and discipline is only enforced against your clergy; congregants are given "great latitude" because you do "not seek to force them to abandon their own culture's connection to the Spirit, but [you] encourage them to bring to the church their traditional Spiritual values and to place these cultural treasures within [your] doctrine of adherence to the guiding principles of Spiritual Immanence and the efficacy of Prayer."

Contributions to Church 1 from the public are *de minimus*. You are primarily supported by donations from President and Secretary, sales income, table fees, and other service fees. You state that this is unlikely to change in the future because you do not solicit funds from the public, private foundations, or any government.

## II. LAW

I.R.C. § 170(b)(1)(A)(i) describes a church or convention or association of churches.

I.R.C. § 501(c)(3) exempts from taxation any corporation organized and operated exclusively for religious, charitable, scientific, testing for public safety, literary, or educational purposes, or to foster national or international amateur sports competition, or for the prevention of cruelty to children or animals, provided no part of the net earnings of which inures to the benefit of any private shareholder or individual.

Treas. Reg. § 1.501(a)-1(c) defines "private shareholder or individual" as persons having a personal and private interest in the activities of the organization.

Treas. Reg. § 1.501(c)(3)-1(a)(1) provides that, in order to be exempt as an organization described in I.R.C. § 501(c)(3), an organization must be both organized and operated exclusively for one or more of the purposes specified in such section. If an organization fails to meet either the organizational or operational test, it is not exempt.

Treas. Reg. § 1.501(c)(3)-1(c)(1) provides that an organization will be regarded as "operated exclusively" for one or more exempt purposes only if it engages primarily in activities which accomplish one or more of such exempt purposes specified in I.R.C. § 501(c)(3). An organization will not be so regarded if more than an insubstantial part of its activities is not in furtherance of an exempt purpose.

Treas. Reg. § 1.501(c)(3)-1(c)(2) provides that an organization is not operated exclusively for one or more exempt purposes if its net earnings inure in whole or in part to the benefit of private shareholders or individuals.

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Treas. Reg. § 1.501(c)(3)-1(d)(1)(ii) provide that an organization is not organized or operated exclusively for one or more exempt purposes unless it serves a public rather than a private interest. Thus, to meet this requirement, the organization must establish that it is not organized or operated for the benefit of private interests such as designated individuals, the creator or his family, shareholders of the organization, or persons controlled, directly or indirectly, by such private interests.

Treas. Reg. § 1.501(c)(3)-1(e)(1) provides that an organization may meet the requirements of I.R.C. § 501(c)(3) although it operates a trade or business as a substantial part of its activities, if the operation of such trade or business is in furtherance of the organization's exempt purpose or purposes and if the organization is not organized or operated for the primary purpose of carrying on an unrelated trade or business.

Rev. Rul. 56-262, 1956-1 C.B. 131 provides that an organization qualifies as a church only if its principal purpose or function is that of a church. An organization, whose activities include the conducting of religious services and/or the ministrations to the sick or mentally retarded, may have characteristics of a church and a hospital, and an educational institution, but where the principal purpose or function of such an organization is not that of a church or association of churches, or an educational organization, or a hospital, it will not qualify under any of the classes of organizations set forth in section 170(b)(1)(A)(i), (ii) or (iii) of the Code.

In Better Business Bureau of Washington, D.C. v. United States, 326 U.S. 279 (1945), the Supreme Court determined that the presence of a single non-exempt purpose, if substantial in nature, will destroy exemption under I.R.C. § 501(c)(3) regardless of the number or importance of any other exempt purposes.

In Foundation of Human Understanding v. United States, 614 F.3d 1383 (Fed. Cir. 2010), the Court of Appeals affirmed the Court of Federal Claims' determination that the organization did not qualify as a "church" under I.R.C. § 170(b)(1)(A)(i). The Court of Appeals discussed the 14 criteria but ultimately decided that the associational test was more appropriate for determining church status under I.R.C. § 170, even though the two tests overlap. The associational test emphasizes a church's associational role; in other words, the associational test requires that a church must create, as part of its religious activities, the opportunity for members to develop fellowship by worshipping together. The Court of Appeals therefore found that the organization did not satisfy the associational test because the organization did not conduct regular meetings or have a regular congregation. Furthermore, the Court of Appeals found that disseminating religious information through an "electronic ministry" to a "virtual congregation" did not fulfill the associational role required under I.R.C. § 170.

In Spiritual Outreach Society v. Commissioner, 927 F.2d 335 (8th Cir. 1991), the Court of Appeals affirmed the Tax Court's determination that the organization was not a "church" under I.R.C. § 170(b)(1)(A)(i). Adopting the 14 criteria, the Court of Appeals determined that the organization did not meet enough of the criteria to qualify as a church. The organization lacked an established congregation, an organized ministry, and religious education for the young. Regarding the congregation, the Court of Appeals found that the organization did not have an

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established congregation because “nothing indicate[d] that the participants considered [the organization] their church.”

In Bubbling Well Church of Universal Love, Inc. v. Commissioner, 670 F.2d 104 (9th Cir. 1981), the Court of Appeals affirmed the Tax Court’s denial of a church’s application for I.R.C. § 501(c)(3) tax-exempt status because the church failed to show that no part of its net earnings inured to the benefit of private individuals.

In American Guidance Foundation, Inc. v. Commissioner, 490 F. Supp. 304 (D.D.C. 1980), the court held that a religious organization exempt under I.R.C. § 501(c)(3) was not a church described in I.R.C. § 170(b)(1)(A)(i). The court applied a fourteen criteria developed by the Internal Revenue Service to evaluate applications for church status. The fourteen criteria are:

1. A distinct legal existence;
2. A recognized creed and form of worship;
3. A definite and distinct ecclesiastical government;
4. A formal code of doctrine and discipline;
5. A distinct religious history;
6. A membership not associated with any church or denomination;
7. An organization of ordained ministers;
8. Ordained ministers selected after completing prescribed studies;
9. A literature of its own;
10. Established place of worship;
11. Regular congregations;
12. Regular religious services;
13. Sunday schools for religious instruction of the young; and
14. Schools for the preparation of its ministers.

No one factor is controlling, and not all fourteen may be relevant to a determination. However, the court noted that several factors are of central importance: (1) the existence of an established congregation served by an organized ministry; (2) the provision of regular religious services; (3) religious education for the young; and (4) the dissemination of a doctrinal code. At a minimum, a church includes a body of believers or communicants that assemble regularly in order to worship.

In American Campaign Academy v. Commissioner, 92 T.C. 1053 (1989), the Tax Court determined that an organization that operated a school to train individuals for careers as political campaign professionals was operated for the benefit of private interests, a nonexempt purpose, because a more than insubstantial part of the organization’s activities furthered this nonexempt purpose. According to the court, “[w]hen an organization operates for the benefit of private interests such as designated individuals, the creator or his family, shareholders of the organization, or persons controlled, directly or indirectly, by such private interests, the organization by definition does not operate exclusively for exempt purposes.” Prohibited private benefits may include an “advantage; profit; fruit; privilege; gain; [or] interest.” Furthermore, the court determined that “an organization’s conferral of benefits on disinterested persons may cause it to serve ‘a private interest’ within the meaning of Treas. Reg. § 1.501(c)(3)-1(d)(1)(i).”

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### III. ANALYSIS

An organization seeking tax-exempt status under I.R.C. § 501(c)(3) must be organized and operated exclusively for religious, educational, or charitable purposes with no part of its net earnings inuring to the benefit of any private shareholder or individual. The information you submitted states that you are seeking classification as a church under I.R.C. § 170(b)(1)(A)(i).

Based on the information provided in your application and supporting documentation, you have failed to establish that your operations will further one or more exempt purposes and that you will not be operated for a substantial nonexempt private purpose. In addition, you do not meet the classification requirements as a church under I.R.C. § 170(b)(1)(A)(i) as explained below.

#### 1. Qualification as an Organization Described in I.R.C. § 501(c)(3)

In order to qualify as a church under I.R.C. § 170(b)(1)(A)(i), an organization must be described in I.R.C. § 501(c)(3). Consistent with the exemption under I.R.C. § 501(c)(3), an organization qualifies as a church only if its principal purpose or function is that of a church. Rev. Rul. 56-262, 1956-1 C.B. 131. An organization must be organized and operated exclusively for religious purposes. I.R.C. § 501(c)(3). An organization is not operated exclusively for one or more exempt purposes if its net earnings inure in whole or in part to the benefit of the private shareholders or individuals. Treas. Reg. § 1.501(c)(3)-1(c)(2). A "private shareholder or individual" is someone with a personal and private interest in the activities of the organization. Treas. Reg. § 1.501(a)-1(c).

Furthermore, an organization is not organized or operated exclusively for one or more exempt purposes unless it serves a public rather than private interest. Treas. Reg. § 1.501(c)(3)-1(d)(1)(ii). Private benefit has been defined as "nonincidental benefits conferred on disinterested persons that service private interests." American Campaign Academy v. Commissioner, 92 T.C. 1053 (1989). "Prohibited private benefit may include an 'advantage; profit; fruit; privilege; gain; [or] interest.'" Id. The presence of a single non-exempt purpose, if substantial in nature, will destroy exemption under I.R.C. § 501(c)(3) regardless of the number or importance of any other exempt purposes. Better Business Bureau of Washington, D.C. v. United States, 326 U.S. 279 (1945). It is the organization's burden to establish that it is not organized or operated for the benefit of private interests such as designated individuals, the creator or his family, shareholders of the organization, or persons controlled, directly or indirectly, by such private interests. Treas. Reg. § 1.501(c)(3)-1(d)(1)(ii); Bubbling Well Church of Universal Love, Inc. v. Commissioner, 670 F.2d 104 (9th Cir. 1981).

You are organized for exempt purposes. However, based on the information submitted, you have failed to establish that you are operated exclusively for exempt purposes in the absence of inurement and private benefit. The material you submit indicates the opposite. You purchase religious supplies at retail prices from Business. Church 1 is located on the same property as Business and President's and Treasurer's personal residence. You describe Church 1 as A, which attracts tourists to the property where Business is located. Readings are scheduled by Business, and President receives gross income as a result of this activity. Your website contains multiple references and links to Business' website, and you actively encourage your members to purchase religious supplies from Business. Thus, you are operated for the

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substantial and intentional private benefit of Business and Business's owners (President and Treasurer) and fail to be operated exclusively for exempt purposes.

## 2. Qualification as a “Church” under I.R.C. § 170(b)(1)(A)(i)

You requested foundation classification under I.R.C. § 501(c)(3) as a church within the meaning of I.R.C. § 170(b)(1)(A)(i). Even if an organization is organized and operated for religious purposes within the meaning of I.R.C. § 501(c)(3), it is not necessarily a “church” within the meaning of I.R.C. § 170(b)(1)(A)(i). “Congress intended a more restricted definition for a ‘church’ than for a ‘religious organization.’” E.g., Foundation of Human Understanding v. United States, 614 F.3d 1383, 1388 (Fed. Cir. 2010) (quoting Church of the Visible Intelligence that Governs the Universe v. United States, 4 Cl. Ct. 55, 64 (1983)). The difference between a religious organization and a church is “[t]he means by which an avowedly religious purpose is accomplished.” Id. (quoting Spiritual Outreach Society v. Commissioner, 927 F.2d 335, 339 (8th Cir. 1991)).

The Service does not define “church” but rather employs 14 criteria when considering whether an organization is a “church” within the meaning of I.R.C. § 170(b)(1)(A)(i). See e.g., American Guidance Foundation, 490 F. Supp. at 306. No controlling weight is given to any one factor. Foundation of Human Understanding, 614 F.3d at 1388. However, there are several criteria that are of central importance: “the existence of an established congregation served by an organized ministry, the provision of regular religious services and religious education for the young, and the dissemination of a doctrinal code.” American Guidance Foundation, 490 F. Supp. at 306.

“At a minimum, a church includes a body of believers or communicants that assembles regularly in order to worship. Unless the organization is reasonably available to the public in its conduct of worship, its educational instruction, and its promulgation of doctrine, it cannot fulfill this associational role.” American Guidance Foundation v. United States, 490 F. Supp. 304, 306 (D.D.C. 1980). “While the associational test does not demand that religious gatherings be held with a particular frequency or on a particular schedule, it does require gatherings that, by virtue of their nature and frequency, provide the opportunity for members to form a religious fellowship through communal worship.” Id. at 1390.

For example, in Spiritual Outreach Society v. Commissioner, the United States Court of Appeals for the Eighth Circuit determined that the Spiritual Outreach Society (“SOS”) did not qualify as a church under the 14 criteria. 927 F.2d 335 (8th Cir. 1991). The SOS’s primary activity was conducting bi-monthly musical programs featuring gospel music and congregational singing. These programs were conducted on Saturdays so as to not conflict with the participants’ church attendance on Sundays. The Service determined, and the court agreed, that the SOS did not qualify as a church within the meaning of I.R.C. § 170(b)(1)(A)(vi). Specifically, the SOS failed to show that it had an established congregation and an organized ministry. The SOS also did not provide for the religious education of the young. Therefore, the SOS did not qualify as a church for federal tax purposes.

Like the SOS, you fail to meet the most important of the 14 criteria—the minimum associational requirements. You do not have an established congregation because attendance at your

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regular services occurs almost entirely through the Internet. You have not provided any evidence indicating that you have regular, local congregation. Nothing indicates that your “members” consider you their church. Furthermore, even if you had a regular congregation, regular meetings would be impossible due to the diminutive size of Church 1. Your periodic gatherings on the patio or lawn outside Church 1 and your yearly workshops are not sufficient to establish that you conduct regular meetings or that you have a regular congregation. The associational component is not satisfied when worship occurs solely over the radio or Internet. Foundation of Human Understanding, 614 F.3d at 1391.

Additionally, you do not have an organized ministry or a school for the preparation of your ministers. Your ministers are neither required to be ordained nor to complete a prescribed course of study. Two of your three ministers are ordained by Church 2, an online ordination service requiring no course of study. One of your ministers is “self-ordained.” Finally, you do not provide religious instruction for the young.

You do meet some of the criteria. For example, you have a distinct legal existence as a religious corporation under State law, a recognized creed and form of worship of Faith, a definite and distinct ecclesiastical government led by Governing Body, a formal code of doctrine and discipline based on the practice of the Seven Virtues and the avoidance of the Seven Vices, and a distinct religious history based on Faith. However, even though you meet some criteria, you do not meet enough in the absence of the associational requirements to qualify as a “church” within the meaning of I.R.C. § 170(b)(1)(A)(i) of the Code.

## CONCLUSION

Based on the foregoing, we conclude that you do not qualify for exemption from Federal income tax under I.R.C. § 501(a) as an organization described in I.R.C. § 501(c)(3). However, even if you did qualify as a tax exempt organization under I.R.C. § 501(c)(3), we conclude that you do not meet the classification as a “church” under I.R.C. § 170(b)(1)(A)(i) because you do not satisfy the criteria used by the Service for an organization to be classified as a “church.”

You have the right to file a protest if you believe this determination is incorrect. To protest, you must submit a statement of your views and fully explain your reasoning. You must submit the statement, signed by one of your officers, within 30 days from the date of this letter. We will consider your statement and decide if the information affects our determination.

### **Your protest statement should be accompanied by the following declaration:**

*Under penalties of perjury, I declare that I have examined this protest statement, including accompanying documents, and, to the best of my knowledge and belief, the statement contains all the relevant facts, and such facts are true, correct, and complete.*

**This declaration must be signed by an elected officer, a member of the board of directors, or a trustee rather than an attorney or accountant.**

You also have a right to request a conference to discuss your protest. This request should be made when you file your protest statement. An attorney, certified public accountant, or an

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individual enrolled to practice before the Internal Revenue Service may represent you. If you want representation during the conference procedures, you must file a proper power of attorney, Form 2848, *Power of Attorney and Declaration of Representative*, if you have not already done so. For more information about representation, see Publication 947, *Practice before the IRS and Power of Attorney*. All forms and publications mentioned in this letter can be found at [www.irs.gov](http://www.irs.gov), Forms and Publications.

If you do not file a protest within 30 days, you will not be able to file a suit for declaratory judgment in court because the Internal Revenue Service (IRS) will consider the failure to protest as a failure to exhaust available administrative remedies. Code section 7428(b)(2) provides, in part, that a declaratory judgment or decree shall not be issued in any proceeding unless the Tax Court, the United States Court of Federal Claims, or the District Court of the United States for the District of Columbia determines that the organization involved has exhausted all of the administrative remedies available to it within the IRS.

If you do not intend to protest this determination, you do not need to take any further action. If we do not hear from you within 30 days, we will issue a final adverse determination letter. That letter will provide information about filing tax returns and other matters.

Please send your protest statement, Form 2848 and any supporting documents to this address:

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You may also fax your statement using the fax number shown in the heading of this letter. If you fax your statement, please call the person identified in the heading of this letter to confirm that he or she received your fax.

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely,

Lois G. Lerner  
Director, Exempt Organizations